



# General Improvement District No. 1 Meeting Agenda

November 4, 2024 at 6:00 PM

Jeni Arndt, President  
Emily Francis, District 6, Vice-President  
Susan Gutowsky, District 1  
Julie Pignataro, District 2  
Tricia Canonico, District 3  
Melanie Potyondy, District 4  
Kelly Ohlson, District 5

City Council Chambers  
300 Laporte Avenue, Fort Collins

Cablecast on FCTV  
Channel 14 on Connexion  
Channel 14 and 881 on Comcast

Carrie Daggett  
City Attorney

Kelly DiMartino  
Executive Director

Delynn Coldiron  
Secretary

## GENERAL IMPROVEMENT DISTRICT NO. 1

This meeting will be held at the conclusion of the regular Council meeting.

- A) CALL MEETING TO ORDER
- B) ROLL CALL
- C) ITEMS FOR DISCUSSION

- 1. **First Reading of Ordinance No. 078, Acting as the Ex-Officio Board of Directors of General Improvement District No. 1, Approving the Fiscal Year 2025 Budget, Determining and Fixing the Mill Levy for Fiscal Year 2025, Directing the Secretary of the District to Certify such Levy to the Board of Commissioners of Larimer County and Making the Fiscal Year 2025 Annual Appropriation for the General Improvement District No. 1.**

The purpose of this item is to set the mill levy of 4.924 and authorize the fiscal year 2025 appropriation for General Improvement District No. 1 (GID). The sum of \$310,000 is anticipated to be collected from the mill levy of 4.924 mills for property taxes payable fiscal year 2025 imposed within the GID boundaries. Additional revenue for the GID from automobile specific ownership taxes and interest earnings in 2025 are estimated to total \$66,964 resulting in an expected GID revenue total of \$376,964 for 2025. The Ordinance appropriates funds in the amount of \$319,731 from ongoing revenue for the operation of the GID in 2025.

- D) OTHER BUSINESS
- E) ADJOURNMENT

*Upon request, the City of Fort Collins will provide language access services for individuals who have limited English proficiency, or auxiliary aids and services for individuals with disabilities, to access City services, programs and activities. Contact 970.221.6515 (V/TDD: Dial 711 for Relay Colorado) for assistance. Please provide advance notice. Requests for interpretation at a meeting should be made by noon the day before.*

*A petición, la Ciudad de Fort Collins proporcionará servicios de acceso a idiomas para personas que no dominan el idioma inglés, o ayudas y servicios auxiliares para personas con discapacidad, para que puedan acceder a los servicios, programas y actividades de la Ciudad. Para asistencia, llame al 970.221.6515 (V/TDD: Marque 711 para Relay Colorado). Por favor proporcione aviso previo cuando sea posible. Las solicitudes de interpretación en una reunión deben realizarse antes del mediodía del día anterior.*

November 4, 2024



## AGENDA ITEM SUMMARY

### General Improvement District

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#### STAFF

Michael Bussmann, Lead Business Specialist  
SeonAh Kendall, Economic Health Director

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#### SUBJECT

**First Reading of Ordinance No. 078, Acting as the Ex-Officio Board of Directors of General Improvement District No. 1, Approving the Fiscal Year 2025 Budget, Determining and Fixing the Mill Levy for Fiscal Year 2025, Directing the Secretary of the District to Certify such Levy to the Board of Commissioners of Larimer County and Making the Fiscal Year 2025 Annual Appropriation for the General Improvement District No. 1.**

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#### EXECUTIVE SUMMARY

The purpose of this item is to set the mill levy of 4.924 and authorize the fiscal year 2025 appropriation for General Improvement District No. 1 (GID). The sum of \$310,000 is anticipated to be collected from the mill levy of 4.924 mills for property taxes payable fiscal year 2025 imposed within the GID boundaries. Additional revenue for the GID from automobile specific ownership taxes and interest earnings in 2025 are estimated to total \$66,964 resulting in an expected GID revenue total of \$376,964 for 2025. The Ordinance appropriates funds in the amount of \$319,731 from ongoing revenue for the operation of the GID in 2025.

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#### STAFF RECOMMENDATION

Staff recommends adoption of the Ordinance on First Reading.

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#### BACKGROUND / DISCUSSION

In the 1970's, Downtown leaders recognized the need to improve the identity and appearance of the main street to enhance the area as a business and commercial area. Adequacy of parking was also recognized as a growing need.

In 1976, property owners in the district petitioned for the formation of a general improvement district. Council then formed General Improvement District No. 1 (GID) as enabled by the City's home rule authority and State law (CRS 31-25-601, et seq.) to fund parking, pedestrian, and street beautification improvements in the Downtown commercial area. Council members serve as the governing board of the GID, as per statute.

The GID is a major factor in the look and feel of Downtown's public spaces today. The concentration of streetscape improvements funded largely from the GID has had a dramatic impact on the appearance and attraction of the Downtown area. College Avenue in the Downtown area has developed a very special image and visual richness that is highly appreciated by both businesses within the district and visitors.

Staff in several departments collaborate in administering the GID, providing planning, management, finance, engineering, operations, and maintenance services. Key departments are Economic Health Office, Engineering, Parking Services, Parks, and Finance.

The GID’s proposed fiscal year 2025 budget is attached as Exhibit A to the Ordinance.

**2025 Annual Fiscal Appropriation**

Budget	Description
\$90,000	Transfer payment to Parks for Holiday Lighting
\$75,000	Priority sidewalk and curb replacements
\$50,000	Parks and Forestry work in the Downtown area
\$25,000	General capital improvements and maintenance
\$40,000	Residential Property Tax Rebate Program
\$33,531	Operating Expenses
\$6,200	Larimer County Treasurer's Fees
<b>\$319,731</b>	<b>Total</b>

**Priority Sidewalk and Curb Replacements**

Engineering, Economic Health, and Downtown Development Authority staff will do walk-throughs of the Downtown GID throughout the year to identify priority sidewalks and paver work with the highest safety risk and greatest need for repair.

**Forestry and Parks Improvements**

GID will continue to work with Forestry and Parks on priorities to continue the beautification and enhancement of the Downtown area. These priorities include replacement of tree grates, removal and replacement of trees when needed, and the Downtown Parks improvements associated with Oak Street Plaza, Tenney Court, and other GID related assets.

**CITY FINANCIAL IMPACTS**

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This Ordinance includes the GID’s annual appropriation for 2025 at \$319,731. This item also sets the GID mill levy for 2024 at 4.924 mills for taxes payable in 2025, which will generate approximately \$310,000 for fiscal year 2025. The mill levy remains unchanged from previous years. Additional revenue includes automobile specific ownership taxes and interest earnings which together are projected to be \$66,964 in fiscal year 2025. As of September 1, 2024, the GID’s reserve balance is \$661,740. The anticipated reserve balance at the end of 2025 is forecasted at \$718,000.

This assistance from the GID ensures that the Fort Collins Downtown area continues to be the best it can be, the jewel of the City.

**BOARD / COMMISSION / COMMITTEE RECOMMENDATION**

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None.

## **PUBLIC OUTREACH**

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None.

## **ATTACHMENTS**

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1. Ordinance for Consideration
2. Exhibit A to Ordinance
3. Presentation

ORDINANCE NO. 078  
OF THE COUNCIL OF THE CITY OF FORT COLLINS, COLORADO,  
ACTING AS THE EX-OFFICIO BOARD OF DIRECTORS OF GENERAL  
IMPROVEMENT DISTRICT NO. 1, APPROVING THE FISCAL YEAR 2025 BUDGET,  
DETERMINING AND FIXING THE MILL LEVY FOR FISCAL YEAR 2025,  
DIRECTING THE SECRETARY OF THE DISTRICT TO CERTIFY SUCH LEVY  
TO THE BOARD OF COMMISSIONERS OF LARIMER COUNTY AND  
MAKING THE FISCAL YEAR 2025 ANNUAL APPROPRIATION FOR GENERAL  
IMPROVEMENT DISTRICT NO. 1

A. City of Fort Collins General Improvement District No. 1 (the “GID”) in Fort Collins, Colorado, has been duly organized in accordance with the ordinances of the City and the statutes of the State of Colorado.

B. Attached as Exhibit “A” and incorporated herein by reference is the GID’s proposed fiscal year 2025 budget (the “Budget”).

C. The GID staff considered the amount of money to be raised by a levy on the taxable property in the GID and recommends that a levy of 4.924 mills upon each dollar of the assessed valuation of all taxable property within the limits of the GID is required during 2025 to pay the cost of operating the GID.

D. The GID staff estimates a levy of 4.924 mills will result in \$310,000 of revenue.

E. The amount of this proposed mill levy is not an increase over prior years so prior voter approval of the levy is not required under Article X, Section 20 of the Colorado Constitution.

F. Colorado Revised Statutes (“C.R.S.”) Section 39-5-128(1) requires certification of any tax levy to the Board of County Commissioners no later than December 15 of each year.

G. Additional revenue is collected by the GID from such sources as the automobile specific ownership tax and interest earnings and that revenue for 2025 is anticipated to be \$66,964.

H. The City Council, acting as the ex-officio Board of Directors of the GID, desires to appropriate the necessary funds for operating costs and capital improvements of the GID for the fiscal year beginning January 1, 2025, and ending December 31, 2025.

In light of the foregoing recitals, which the Council hereby makes and adopts as determinations and findings, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS, acting ex-officio as the Board of Directors of the City of Fort Collins General Improvement District No. 1, as follows:

Section 1. The Budget is hereby approved.

Section 2. The mill levy rate for taxation upon each dollar of the assessed valuation of all taxable property within the GID’s boundaries shall be 4.924 mills imposed on the assessed valuation of all taxable property as set by state law for the GID’s property taxes payable in 2025.

Section 3. The City Clerk is hereby designated as the Secretary of the General Improvement District No. 1 and is hereby authorized and directed to certify such mill levy to the Board of Larimer County Commissioners as provided by law and no later than December 15, 2024.

Section 4. The City Council, acting ex-officio as the Board of Directors of City of Fort Collins General Improvement District No. 1, hereby appropriates the revenues of General Improvement District No. 1 for the fiscal year beginning January 1, 2025, and ending December 31, 2025, to be raised by taxation and additional revenue sources, the sum of THREE HUNDRED NINETEEN THOUSAND SEVEN HUNDRED THIRTY-ONE DOLLARS (\$319,731) to be expended for the authorized purposes of the General Improvement District No.1, including, without limitation, for:

\$90,000	For transfer payment to Parks for downtown Holiday Lighting (Parks offer 55.1)
\$75,000	To be used for priority sidewalk and curb replacements in the downtown area.
\$50,000	To be used for work related to Parks and Forestry work in the Downtown area.
\$25,000	To be used for work related to capital improvements and capital maintenance in the Downtown area not included in the priority sidewalk and curb replacements.
\$40,000	For residential property tax rebate program.
\$33,531	For other operating expenses (personnel, utilities, etc.).
\$6,200	For Larimer County Treasurer's fee for collecting the property tax
<b>\$319,731</b>	<b>TOTAL 2025 GID Expenses</b>

Introduced, considered favorably on first reading on November 4, 2024, and approved on second reading for final passage on November 19, 2024.

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Mayor, Ex Officio President

ATTEST:

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City Clerk, Ex Officio Secretary

Effective Date: November 29, 2024  
Approving Attorney: Jenny Lopez Filkins

**Exhibit A to Ordinance No. 078**

**2025 Budget for General Improvement District #1**

<b>2025 Budgeted Revenue</b>	
Property Tax	\$310,000
Shared Revenue (Auto Specific Ownership Tax)	\$46,000
Interest on Balances	\$28,964
<b>Total Revenue</b>	<b>\$376,964</b>
<b>2025 Budgeted Expense</b>	
For transfer payment to Parks for downtown Holiday Lighting (in Parks Offer 55.1).	\$90,000
To be used for priority sidewalk and curb replacements in the downtown area.	\$75,000
To be used for work related to Parks and Forestry work in the Downtown area.	\$50,000
To be used for work related to capital improvements and capital maintenance in the Downtown area not included in the priority sidewalk and curb replacements.	\$25,000
For residential property tax rebate program.	\$40,000
For other operating expenses (personnel, utilities, etc.).	\$33,531
For Larimer County Treasurer's fee for collecting the property tax.	\$6,200
<b>Total Expense</b>	<b>\$319,731</b>
<b>2025 Net Impact to Fund Balance</b>	<b>\$57,233</b>



# Downtown General Improvement District #1

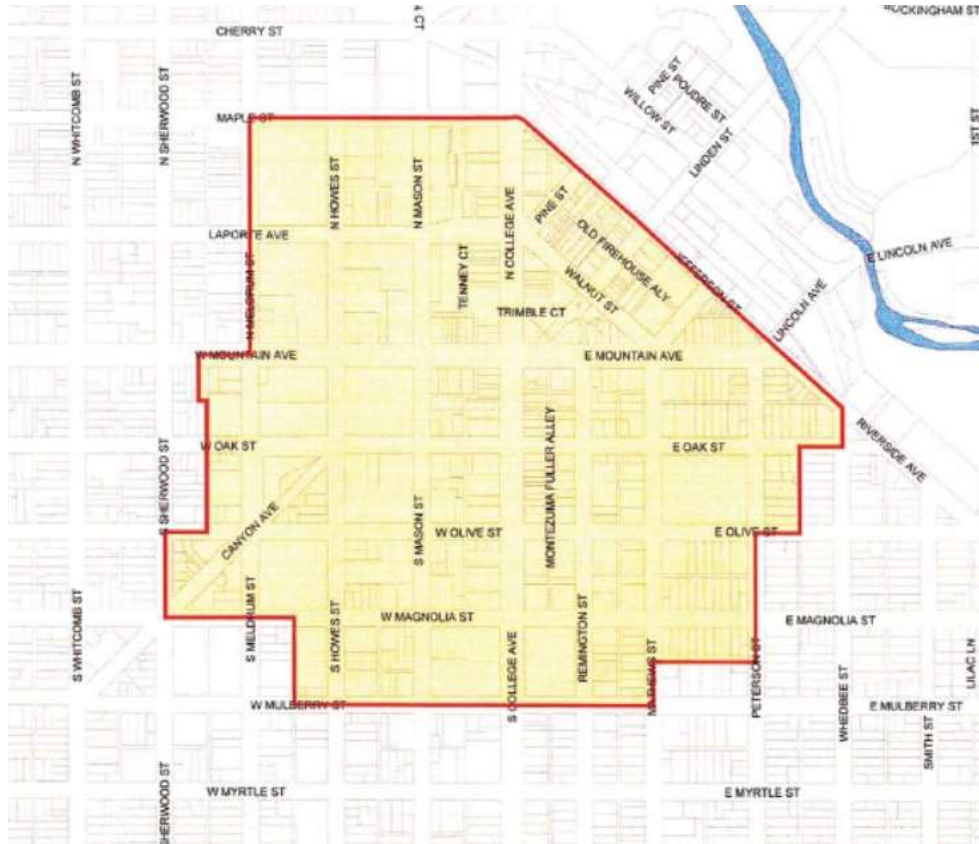
Fixing the Mill Levy and  
Annual Budget Appropriation

**Michael Bussmann**

Lead Economic Business Specialist



## GID Boundary



District encompasses an area generally bounded by:

- Maple Street and Jefferson Street to the North; Peterson Street to the East; Mulberry Street to the South; and Sherwood Street and Meldrum Street to the West

## General Improvement District #1 – History

- Established in 1976 by Council
- Initiated by a petition of Downtown leaders who recognized the need to improve the area’s identity and appearance
- Receives revenue from an additional 4.924 mils of property tax on commercial property

## Function in Downtown

- Fund construction and maintenance of – *parking, pedestrian, and street beautification* improvements in the Downtown area

## Governance

- By statute (CRS 31-25-609): ***“The governing body of the municipality in which the district is located shall constitute ex officio the board of directors of the district.”***

# GID #1 2023/2024 Spends

2024 Actuals	Description
\$35,000	Property tax and parking rebates
\$38,000	Operating expenditures
\$90,000	Holiday lights contribution
\$17,000	Oak Street Plaza drainage improvements
\$115,000	Jefferson St. sidewalk replacement
\$26,000	Parks and Forestry spends
\$321,000	Total 2024 spend



2023 Actuals	Description
\$40,000	Property tax and parking rebates
\$12,000	Operating expenses
\$90,000	Holiday lights contribution
\$40,000	Parks spends, mostly in Oak Street Plaza
\$30,000	Forestry needs in upgrading tree grates
\$78,000	Priority sidewalk projects and repairs.
\$70,000	Went to reserve
\$290,000	Total 2023 spend



# GID #1 2025 Budget – Key Details

- 2025 to included strategic use of cash:
  - Continue addressing pedestrian improvements; and
  - To support the enhancement of Downtown public amenities.
- Rebuilding cash in coming years:
  - To support future major projects; and
  - Priorities defined in the forthcoming Capital Improvement Plan

Budget (000's)	Description
\$90	Downtown Holiday Lighting
\$75	Sidewalk and curb repair in the Downtown area
\$50	Forestry and Parks work
\$25	Additional work related to capital improvements in the Downtown area
\$40	Residential property tax rebate program
\$35	Estimated Operation Costs
\$6	Larimer County Treasure's fee for collecting property tax
\$319	Total 2024 GID Budget

- Staff recommends adoption of Ordinance No. 078, appropriating the 2025 General improvement District No. 1 Budget.



# Thank you!

[Michael Bussmann, Lead Business Specialist, mbusmann@fcgov.com](mailto:mbusmann@fcgov.com)